

1. On page 64909, in the preamble following the **ACTION** caption, the language is corrected as follows:

“**ACTION:** Notice of proposed rulemaking and notice of public hearing.”.

2. On page 64909, in the preamble following the **DATES** caption, the paragraph is corrected as follows:

“**DATES:** Written comments must be received by March 24, 1995. Requests to appear and outlines of oral comments to be presented at the public hearing scheduled for April 14, 1995, at 10:00 a.m. must be received by March 24, 1995.”.

3. On page 64909, in the preamble following the **ADDRESSES** caption, the paragraph is corrected as follows:

**ADDRESSES:** Send submissions to: CC:DOM:CORP:T:R (IA-17-94; EE-36-94), Room 5228, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, D.C. 20044. In the alternative, submissions may be hand delivered between the hours of 8:00 a.m. and 5:00 p.m. to: CC:DOM:CORP:T:R (IA-17-94; EE-36-94), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, D.C. The public hearing scheduled for April 14, 1995, will be held in the IRS Auditorium, 7th floor, 1111 Constitution Avenue, N.W., Washington, D.C.”.

4. On page 64909, in the preamble following the paragraph heading “Explanation of Provisions”, column 3, first full paragraph, line 3, the language “employee to an employee may be” is corrected to read “employer to an employee may be”.

5. On page 64910, in the preamble following the paragraph heading “Explanation of Provisions”, column 1, first full paragraph, line 10, the word “provide” is corrected to read “preclude”.

6. On page 64910, in the preamble following the paragraph heading “Explanation of Provisions”, column 1, first full paragraph, third line from the bottom of the paragraph, the section “274(M)(3)” is corrected to read “274(m)(3)”.

7. On page 64911, column 1, § 1.132-5, paragraph (s)(2), *Example 2.*, second line from the bottom of the paragraph, the language “entire of the club membership) in gross” is corrected to read “entire value of the club membership) in gross”.

**Cynthia E. Grigsby,**  
*Chief, Regulations Unit, Assistant Chief Counsel (Corporate).*

[FR Doc. 95-3106 Filed 2-7-95; 8:45 am]

BILLING CODE 4830-01-P

## 26 CFR Part 1

[EE-41-86]

RIN 1545-AI52

### Exempt Organizations Not Required To File Annual Returns: Integrated Auxiliaries; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to notice of proposed rulemaking.

**SUMMARY:** This document contains a correction to the notice of proposed rulemaking [EE-41-86], which was published in the **Federal Register** for Thursday, December 15, 1994 (59 FR 64633). The proposed rulemaking relates to regulations that exempt certain tax-exempt organizations from filing information returns.

**FOR FURTHER INFORMATION CONTACT:** Terri Harris or Paul Accettura, (202) 622-6070 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The proposed regulations that are the subject of this correction are under section 6033 of the Internal Revenue Code.

##### Need for Correction

As published, the notice of proposed rulemaking contains a typographical error that is in need of correction.

##### Correction of Publication

Accordingly, the publication of the notice of proposed rulemaking which is the subject of FR Doc. 94-30587, is corrected as follows:

On page 64634, § 1.6033-2, column 3, the section heading of § 1.6033-2 is corrected as follows:

“§ 1.6033-2 Returns by exempt organizations (taxable years beginning after December 31, 1969) and returns by certain nonexempt organizations (taxable years beginning after December 31, 1980).”.

**Cynthia E. Grigsby,**

*Chief, Regulations Unit, Assistant Chief Counsel (Corporate).*

[FR Doc. 95-3103 Filed 2-7-95; 8:45 am]

BILLING CODE 4830-01-P

## 26 CFR Part 1

[EE-45-94]

RIN 1545-AS94

### Self-Employment Tax Treatment of Members of Certain Limited Liability Companies; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to notice of proposed rulemaking and notice of public hearing.

**SUMMARY:** This document contains a correction to the notice of proposed rulemaking and notice of public hearing [EE-45-94], which was published in the **Federal Register** for Thursday, December 29, 1994 (59 FR 67253). The proposed regulations concern the treatment of members of certain limited liability companies.

**FOR FURTHER INFORMATION CONTACT:** Concerning the definition of manager, D. Lindsay Russell, (202) 622-3050; concerning other aspects of the regulation, Marie Cashman, (202) 622-6040; concerning submissions and the hearing, Carol Savage, (202) 622-8452.

#### SUPPLEMENTARY INFORMATION:

##### Background

The proposed regulations that are the subject of this correction are under section 1402 of the Internal Revenue Code.

##### Need for Correction

As published, the notice of proposed rulemaking and notice of public hearing contain a typographical error that is in need of correction.

##### Correction of Publication

Accordingly, the publication of the notice of proposed rulemaking and notice of public hearing which is the subject of FR Doc. 94-31434, is corrected as follows:

On page 67254, in the preamble under the paragraph heading “Comments and Public Hearing”, column 2, paragraph 3, last line, the date “March 29, 1995” is corrected to read “May 25, 1995”.

**Cynthia E. Grigsby**

*Chief, Regulations Unit Assistant Chief Counsel (Corporate).*

[FR Doc. 95-3104 Filed 2-7-95; 8:45 am]

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## 26 CFR Part 53

[EE-56-94]

RIN 1545-AT03

### Excise Tax on Self-Dealing by Private Foundations; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to notice of proposed rulemaking.

**SUMMARY:** This document contains a correction to the notice of proposed rulemaking [EE-56-94], which was published in the **Federal Register** for